

INTISARI

Audit Delay merupakan lamanya proses laporan keuangan yang diaudit oleh auditor yang diukur dari penutupan tahun buku hingga diselesaikannya laporan audit independen.

Penelitian ini bertujuan untuk mengetahui apakah faktor Ukuran Perusahaan, *Solvabilitas*, *Profitabilitas*, Laba atau Rugi Operasi Perusahaan, Kompleksitas Operasi Perusahaan, *Reputasi Auditor* dan *Opini Auditor* mempengaruhi *Audit Delay* pada Perusahaan Telekomunikasi yang Terdaftar di Bursa Efek Indonesia (BEI) pada periode 2011-2014. Metode pengambilan sampel yang digunakan adalah *purposive sampling* dan diperoleh sampel sebanyak 6 perusahaan. Data yang dikumpulkan merupakan data sekunder dengan metode dokumentasi. Pengujian prasyarat analisis meliputi pengujian regresi berganda yang diawali uji asumsi klasik.

Hasil penelitian secara uji t menunjukkan bahwa dalam analisis faktor terdapat 1 dari 7 faktor yang berpengaruh signifikan terhadap *Audit Delay*, yaitu kompleksitas operasi perusahaan. Sedangkan faktor lainnya tidak berpengaruh signifikan terhadap *Audit Delay*. Dan pengujian secara serentak (Uji f) memberikan hasil bahwa seluruh variabel independen berpengaruh signifikan terhadap *Audit Delay*.

Kata kunci: *Audit Delay*, Ukuran Perusahaan, *Solvabilitas*, *Profitabilitas*, Laba atau Rugi Operasi Perusahaan, Kompleksitas Operasi Perusahaan, *Reputasi Auditor* dan *Opini Auditor*.

ABSTRACT

Audit Delay is the length of process of the financial statement which is audited by auditors as it is measured from the closing of the book year until the completion of an independent audit report.

This research is meant to find out what is the factor of firm size, Solvability, Profitability, Profit and Loss of the Company Operation, Complexity of Company Operation, Auditor Reputation and Auditor Opinion have influence to the Audit Delay on Telecommunication companies which are listed in Indonesia Stock Exchange (IDX) in 2011-2014 periods. The sample collection method has been done by using purposive sampling and 6 companies have been obtained as samples. The data collection is secondary data with documentation method. Testing requirements include the testing of multiple regression analysis that begins with classic assumption test.

The result of t test shows that in the factor analysis which are including 1 from 7 factors has significant influence to the Audit Delay, the complexity of the company's operations. And the simultaneous test (F test) gives a result that all of the independent variables have significant influence to the Audit Delay.

Keywords: *Audit Delay, Firm Size, Solvability, Profitability, Profit and Loss of the Company Operation, Complexity of Company's Operation, Auditors' Reputation and Auditors' Opinion.*